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## 1100 PERSONNEL COMPENSATION

Gross compensation for personal services rendered to the Government by Federal Civilian Employees.

11.0 Personnel Compensation - Nothing should be coded to this category.

### 11.1 Full-time Permanent

#### 1111 Full-time Permanent (non-wage grade)

Regular salaries paid directly to non-wage grade civilian employees in full-time permanent positions as defined in OMB Circular A-11, and other payments that become part of base pay.

#### 1112 Full-time Permanent (wage grade)

Regular wages paid directly to wage grade (WG) civilian employees in full-time permanent positions.

#### 1113 Employee Indebtedness (Recertified Payroll Checks)

Amount of employee indebtedness charged to the agency due to net pay overpayment for an employee, regardless of the type of appointment.

#### 1115 Lump sum payments

#### 1116 Non-interface payroll transactions (Employee Indebtedness - ABCO's)

#### 1117 224 Payroll Transactions

#### 1118 Permanent Foreign Nationals

Personnel compensation for local hires in foreign countries reported to OPM as permanent employees.

### 11.3 Other than Full-time Permanent

#### 1131 Full-time, nonwage board, temporary appointments.

#### 1132 Full-time, wage board, temporary appointments.

#### 1133 Part-time, nonwage board appointments.

#### 1134 Part-time, wage board appointments.

#### 1135 Intermittent appointments.

#### 1136 Personal *Services at the Basic Rate*

### 11.5 Other Premium and Differential Pay

1151 Supervisory Pay Differential

1152 Jury Duty Fees

1153 Differential payments above the basic rate.

1155 Premium base pay for holidays worked.

1156 Regular Pay over 52 weeks

1157 Law Enforcement Availability Pay (LEAP)

Represents premium pay differential in lieu of overtime compensation paid to law enforcement personnel.

1158 Post Differential

***Represents premium pay differential for service at hardship posts abroad that are based upon conditions of environment substantially different from conditions in the continental United States and warrant additional pay as a recruitment and retention incentive.***

1159 Hazardous Duty Pay

Hazardous duty pay, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

#### 11.6 Overtime

Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

1161 Regular overtime

1162 "Over 8" overtime pay

1163 Overtime under FLSA

#### 11.7 Other Personnel Compensation - Awards

1171 Performance, suggestion, SES and Spot awards

1173 Time Off Awards

#### 11.8 Special Personal Services Payments

1181 Compensation of witnesses - This consists of fees paid to private individuals attending Departmental hearings.

1183 Reimbursable details

## 1200 PERSONNEL BENEFITS

This section covers cash allowances paid directly to Federal civilian employees.

12.0 Personnel Benefits - Nothing should be coded to this category.

### 12.1 Civilian Personnel Benefits/Retirement

- 1211 Civil Service Retirement Service (CSRS)
- 1212 Federal Employees' Retirement System (FERS)
- 1213 Thrift Savings Plan (TSP)
- 1214 Federal Insurance Contribution Act (FICA)
- 1215 Federal Employee Health Benefits (FEHB)
- 1216 Federal Employee Government Life Insurance (FEGLI)
- 1217 Disability Insurance Contributions
- 1218 Compensatory Time Earned - AMS and FGIS
- 1219 Hospital Insurance Tax (HIT)

#### **121B Non-Government Sponsored Benefit Plans**

*Employer contributions to employee benefit plans not sponsored by the Federal government which cover currently employed Federal civilian personnel.*

- 1220 Non-interface Payroll Transactions
- 1221 224 Payroll Transactions

### 12.3 Incentives

- 1231 Professional Liability Insurance
- 1232 Retention Allowance

The Office of Personnel Management may authorize the head of an agency to pay an allowance to an employee under the General Schedule if the unusually high or unique qualifications of the employee or a special need of the agency for the employee's services makes it essential to retain the employee and the agency determines that the employee would be likely to leave in the absence of a retention allowance.

- 1233 Recruitment Bonus

The Office of Personnel Management may authorize the head of an agency to pay

a bonus to an employee who is newly appointed to a position under the General Schedule if the Office determines that the agency would be likely, in the absence of such a bonus, to encounter difficulty in filling the position.

1234 Relocation Bonus

The Office of Personnel Management may authorize the head of an agency to pay a bonus to an employee under the General Schedule or under any other pay authority in the executive, legislative, or judicial branch who must relocate to accept a position under the General Schedule, if the Office determines that the agency would be likely, in the absence of such a bonus, to encounter difficulty in filling the position.

1235 Employee Transfer of Station Benefits

1236 Public Transportation Initiative - PTI

Includes costs of the PTI program, as governed by Public Debt Issuance 74-10, dated, August 18, 1992. Included are Washington and Parkersburg public transportation services.

1237 Student Loan Repayments

1238 Gainsharing Award

Represents payments to employees who realize travel savings to the government in accordance with the Travel Gainsharing Program. Currently, employees can realize savings when they incur lodging costs that are below GSA lodging limit for the area and when they use frequent flyer points to purchase coach airline tickets.

1239 Medical Evacuation

Reimbursement to an employee based overseas if they elect Medical Evacuation Insurance.

12.4 Allowances

1241 Quarters Allowance

1243 Uniform Allowance

1244 Cost of Living Allowance (COLA)

Represents allowances paid to employees stationed outside the contiguous 48 states. Such allowances are paid through normal payroll processing.

1245 Education Allowance

Amounts payable to Foreign Service employees for the benefit of dependent's education.

1246 Separation Maintenance

Allowances for separation maintenance to defray the cost of owning two homes for employees based overseas.

#### 12.5 Special Payments to Other Funds

- 1251 Office of Workers' Compensation (OWC) Payments - These are payments made to OWC for reimbursements of compensation payments made by OWC to Bureau employees.
- 1252 Flexible Spending Account Administrative Fees - Administrative fees assessed to an agency for employees that sign up for a Flexible Spending Account.

#### 12.6 Relocation/Permanent Change of Station (PCS)

- 1261 FICA Contribution for relocation employees
- 1262 Hospital Insurance Tax (HITS) for relocation employees
- 1263 Subsistence expenses for temporary quarters connected with transfer of station (but not per diem allowance). This consists of expenses of the employee and his/her immediate family while occupying temporary quarters when an employee is transferred to a new official station covered under Section 2-5.4 of the Federal Travel Regulations.
- 1264 Real estate transactions and settlement of unexpired leases connected with transfer of station. This consists of the payment of expenses in connection with the sale of one residence at the employee's old official station, or settlement of an unexpired lease covered under Section 2-6.1 of the Federal Travel Regulations.
- 1265 Miscellaneous moving expenses (relocation allowance) connected with a transfer of station. This involves the payment of various contingent costs associated with discontinuing a residence at the old location and establishing a residence at the new location covered under Section 2-3.1 of the Federal Travel Regulations.
- 1266 Relocation Income Tax Allowance - Costs associated with the difference in income tax due to the change of an official duty station. This is the actual amount reconciled with the prior withholding tax allowance.
- 1267 Relocation Services Program - Services provided by a private firm to purchase a transferred employee's residence at their old duty station.
- 1268 Withholding Tax Allowance - Includes money given to employees prior to filing state and federal income taxes to cover an increase in taxes associated with a permanent change of station move.
- 1269 Reassignment Allowance - This consists of (one or two) payments made to an individual who is assigned to a location for a minimum period of 120 days or an agreed upon length of time. The allowance is equal to 10 percent of the individual's annual salary.

126A Overseas Housing & Utilities

Amounts payable to Foreign Service employees for their housing and utility costs.

12.8 Judges Retirement (Used by Court of Appeals for Veterans Claims Only)

- 1287 CAVC Contribution to Judges Retirement Fund - To record the contribution to the Judges Retirement Fund from the Court's annual appropriation.
- 1288 FICA for Retirement Code 8 - To be used to record FICA for a judge who is in the Court of Appeals for Veterans Claims Retirement System.
- 1289 FICA for Retirement Code 9 - To be used to record FICA for a judge who is in the Court of Appeals for Veterans Claims Retirement and Survivor Annuity Systems.

## 1300 BENEFITS TO FORMER EMPLOYEES

Pensions, annuities, and other benefits which are payable to former employees and/or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits paid from funds financed from employer and/or employee contributions and premiums and benefits provided in kind, such as hospital and medical care. Also excludes indemnities for the disability or death of former employees, which are classified under object class 42.

### 1301 Severance Pay

Includes payments made to former employees due to involuntary separation from federal employment.

### 1302 Unemployment Compensation

Amounts paid by the Bureau to the Internal Revenue Service (as Executive Agent for the Department of the Treasury) for unemployment compensation costs.

### 1303 DC Pension Non-expenditure Transfers

### 1304 Voluntary Separation Incentive Payments (Employees)

Represents buyout payments made to employees who voluntarily separate during an authorized buyout.

### 1305 Voluntary Separation Incentive Payments (OPM)

Represents supplemental contributions made to the Office of Personnel Management (OPM) for deposit into the Retirement Fund based on 15% of the salary of employees who voluntarily separate during an authorized buyout.

### 1306 **Post-Employment Benefits**

*Payments to benefit plans covering retired employees.*

### 1333 Payments for Deceased Employees

Includes payments made to survivors of deceased federal employees.



## 2100 TRAVEL AND TRANSPORTATION OF PERSONS

This includes transportation of government employees or others,\* their per diem allowances while in authorized travel status, and other expenses incident to travel which are to be paid by the government either directly or by reimbursing the traveler. This object class consists of both travel away from official duty stations, local travel and transportation of persons in and around the official station of employment.

\*Others are defined as either interviewees or government employee spouses. This does not include non-Federal contractor travel which is charged to BOC 25.1 or 25.2.

21.0 Travel and Transportation of Persons- Nothing should be coded to this category.

### 21.1 Domestic TDY Travel

#### 2111 Subsistence and Per Diem - Lodging (Domestic Travel)

Includes payments to travelers of per diem allowances or reimbursement for actual expenses for lodging.

#### 2112 Subsistence and Per Diem - Meals and Incidentals (Domestic Travel)

Includes payments to travelers of per diem allowances or reimbursements for actual expenses for meals and incidentals.

#### 2113 Common Carrier (Domestic Travel)

Includes cost of transportation of employees while in travel status on trains, buses, or airplanes.

#### 2114 Common Carrier Reimbursement (Domestic Travel)

Same as 2113, except employee is reimbursed for these expenses instead of paying a third party vendor.

#### 2115 Privately Owned Vehicle (POV) Mileage (Domestic Travel)

Includes cost of transportation (mileage) of employees while in transit to TDY station or between home and airport, airport and home by POV. The term 'vehicle' includes airplanes and motorcycles.

#### 2116 TDY Travel: Transportation, Taxis, Parking and Tolls (Domestic Travel)

Includes cost of use of limousines, buses, taxi cabs and public transportation, as well as, parking and tolls fees for POV and rental cars while in official travel status such as between home and airport, airport and hotel, or while at temporary duty stations.

#### 2117 Automobile Rental (Domestic Travel)

Includes cost of rental of automobiles from GSA or commercial rent-a-car

agencies, etc. Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.

2118 Gasoline for Rental Cars (Domestic Travel)

Includes cost of gasoline while in use of rental automobiles and GSA vans.

2119 Miscellaneous Expenses (Domestic Travel)

Includes expenditures, such as phone calls and Automated Teller Machines (ATMs) charges, necessarily incurred by the traveler in connection with the transaction of official business while in travel status.

2121 Local Travel: Transportation, Taxis, Parking and Tolls (Domestic Travel)

Includes the use of taxicabs or privately owned vehicles and parking and tolls fees in connection with official business at the official duty station.

2199 Travel Hold (Domestic Travel)

Includes total travel costs based on the travel authorization. Amounts remain committed/obligated in this sub-object class until the travel voucher is filed and the expenses properly classified.

### 21.3 Foreign Travel

2131 Subsistence and Per Diem - Lodging (Foreign Travel)

Includes payments to travelers of per diem allowances or reimbursement for actual expenses for lodging.

2132 Subsistence and Per Diem - Meals and Incidentals (Foreign Travel)

Includes payments to travelers of per diem allowances or reimbursements for actual expenses for meals and incidentals.

2133 Common Carrier (Foreign Travel)

Includes cost of transportation of employees while in travel status on trains, buses, or airplanes.

2134 Common Carrier Reimbursement (Foreign Travel)

Same as 2133, except employee is reimbursed for these expenses instead of paying a third party vendor.

2135 Privately Owned Vehicle (POV) Mileage (Foreign Travel)

Includes cost of transportation (mileage) of employees while in transit to TDY station or between home and airport, airport and home by POV. The term 'vehicle' includes airplanes and motorcycles.

2136 TDY Travel: Transportation, Taxis, Parking and Tolls (Foreign Travel)

Includes cost of use of limousines, buses, taxi cabs and public transportation, as well as, parking and tolls fees for POV and rental cars while in official travel status such as between home and airport, airport and hotel, or while at temporary duty stations.

2137 Automobile Rental (Foreign Travel)

Includes cost of rental of automobiles from GSA or commercial rent-a-car agencies, etc. Rental or lease of all passenger carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.

2138 Gasoline for Rental Cars (Foreign Travel)

Includes cost of gasoline while in use of rental automobiles and GSA vans.

2139 Miscellaneous Expenses (Foreign Travel)

Includes expenditures, such as phone calls and Automated Teller Machines (ATMs) charges, necessarily incurred by the traveler in connection with the transaction of official business while in travel status.

2149 Travel Hold (Foreign Travel)

Same as 2199 except for foreign travel

21.5 Relocation/Permanent Change of Station (PCS)

2151 Relocation Travel Expenses

Includes all travel expenses (per diem, mileage allowances, etc.) incurred by the employee and his/her family while in the process of relocating from one permanent duty station to another at government expense. Family expenses are included in this category whether the employee and family travel together or separately.

2152 Relocation House Hunting

Includes all travel expenses (per diem, transportation, etc.) incurred by the employee and their spouse while house hunting at their new duty station.

Includes total travel costs based on the travel authorization. Amounts remain committed/obligated in this sub-object class until the travel voucher is filed and the expenses properly classified.

## 21.6 Training Travel

### 2161 Subsistence and Per Diem – Lodging (Training Travel)

Includes payments to travelers of per diem allowances or reimbursement for actual expenses for lodging while on travel related to training.

### 2162 Subsistence and Per Diem – Meals and Incidentals (Training Travel)

Includes payments to travelers of per diem allowances or reimbursement for actual expenses for meals and incidentals while on travel related to training.

### 2163 Common Carrier (Training Travel)

Includes cost of transportation of employees while in travel status on trains, buses, or airplanes while on travel related to training.

### 2164 Common Carrier Reimbursement (Training Travel)

Same as 2113, except employee is reimbursed for these expenses instead of paying a third party vendor while on travel related to training.

### 2165 Privately Owned Vehicle (POV) Mileage (Training Travel)

Includes cost of transportation (mileage) of employees while in transit to TDY station or between home and airport, airport and home by POV while on travel related to training. The term “vehicle” includes airplanes and motorcycles.

### 2166 TDY Travel: Transportation, Taxis, Parking and Tolls (Training Travel)

Includes cost of use of limousines, buses, taxi cabs, and public transportation, as well as, parking and toll fees for POV and rental cars while on official travel status such as between home and airport, airport and hotel, or while at temporary duty stations while on travel related training.

### 2167 Automobile Rental (Training Travel)

Includes cost of rental of automobiles from GSA or commercial rent-a-car agencies, etc. Rental or lease of all passenger carrying vehicles is to be charged to this object class while on travel related to training, even though such vehicles may be used incidentally for transportation of things.

### 2168 Gasoline for Rental Cars (Training Travel)

Includes cost of gasoline while in use of rental automobiles and GSA vans while on travel related to training.

### 2169 Miscellaneous Expenses (Training Travel)

Includes expenditures, such as phone calls and Automated Teller Machines (ATMs) charges, necessarily incurred by the traveler in connection with the transaction of official business while on travel related to training.

## 2200 TRANSPORTATION OF THINGS

Includes contractual charges for the transportation of things and for the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a vendor, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

### 22.0 Transportation of Things-Nothing should be coded to this category

#### 22.1 Transportation of Things- (Non-Relocation/PCS)

##### 2211 Freight

Includes freight (including furniture) hauled by common carrier (air, train, etc.) using a government bill of lading or a government purchase order. Also includes freight on rented equipment paid by vendor and billed as a separate item. Does not include charges for shipment of US Savings Bonds to or from Federal Reserve Banks by armored carrier. Includes, freight, switching, recrating, refrigerating, and other incidental expenses.

##### 2212 Contract Mail Service

Postage used in Parcel Post and charges for express package services. This object class excludes "other" postage and charges that are classified under object class 23.8 (postage).

##### 2213 Registry Fees

Fees paid to mail bulk packages of securities to holders by registered parcel post.

##### 2214 Armored Carrier

Includes fees paid for shipment of U.S. Savings Bond stock to Federal Reserve Banks or other government agents by armored carriers.

##### 2215 Truck Rental

Covers the cost of the rental of trucks from GSA or commercial agencies.

### 22.5 Relocation/Permanent Change of Station (PCS)

##### 2251 Household Goods

Includes transportation of household goods and personal effects incident to a change in official duty station.

## **2300 RENTS, COMMUNICATIONS, UTILITIES AND MISC. CHARGES**

Rents include charges for possession and use of land, structures, or equipment (other than transportation equipment) owned by another. This also includes periodic charges under lease/purchase agreements for equipment prior to the time that the title to the equipment is to be acquired. It excludes payments under lease/purchase contracts for the construction of buildings. Communications include the transmission of messages from place to place, such as contractual charges for land telegraph service, radio and wireless service, telephone and teletype service, charges for postage (other than parcel post), contractual messenger service, and rental of post office boxes, postage meter machines, mailing machines, teletype equipment, switchboard and service charges, and telephone installation costs.

Utilities include charges for heat, light, power, gas, electricity, and other utility services that are exclusive of transportation and communication services.

The criteria for classifying leases types and the corresponding BOCs is outlined below:

### **LEASES**

The following are the two categories of leases, based on the terms of the lease:

#### **1) Lease-to-Purchase**

##### **a) Capitalized Lease-to-Purchase (\$50,000 or greater)**

These are leases with a dollar value of \$50,000 or greater that transfer substantially all the benefits and risks of ownership to the lessee by meeting either of the following criteria:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease contains an option to purchase the property at a bargain price.

Lease-to-Purchase agreements (\$50,000 and over) for ADP software and hardware and telecommunications equipment that meet criteria 1 or 2 are considered capitalized lease-to-purchase and should be classified under 31.0 (use object classes 3153, 3163, 3173).

Lease-to-Purchase agreements (\$50,000 and over) for all other non-ADP equipment that meet criteria 1 or 2 are considered capitalized lease-to-purchase and should be classified under 31.0 (use object class 3123).

##### **b) Capitalized Lease-to-Purchase (under \$50,000)**

These are leases with a dollar value under \$50,000 that transfer substantially all the benefits and risks of ownership to the lessee by meeting either of the above criteria.

The following information will determine the appropriate object classification.

Lease-to-Purchase agreements (under \$50,000) for ADP software and hardware and telecommunications equipment should be classified under the applicable direct purchase object classes under 31.0 (use object classes 3154, 3164, or 3174).

Lease-to-Purchase agreements (under \$50,000) for all other non-ADP equipment should be classified under the general lease object classes under 31.0 (use object class 3124).

## 2) Lease Only

There are two types of lease only leases:

### a) Capitalized Lease

These are leases that transfer substantially all the benefits and risks of ownership to the lessee by meeting one or more of the following criteria:

1. The lease term is equal to or greater than 75% of the estimated economic life of the lease property.
  2. The percent value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90% of the fair value of the leased property.
- Lease only agreements (\$50,000 and over) for ADP software and hardware, telecommunications equipment and all other equipment that meet either of the criteria above should be classified under the applicable capitalized lease - lease only object classes under 23.0 (use object classes 2342, 2353, or 2373).
  - Lease only agreements (under \$50,000) for ADP software and hardware, telecommunications equipment and all other equipment that meet either of the criteria above are considered capitalized leases but because of the dollar value (less than \$50,000) should be classified under the general lease object classes under 23.0 (use object classes 2341, 2351, 2371, or 2372).

### b) Operating Lease (any dollar value)

These are leases of any dollar value, usually with a term of one year or less, where the risks and benefits, as well as ownership, stays with the lessor (this type of lease does not meet any of the criteria used for capitalized leases). The following information will determine the appropriate object classification.

- Operating lease agreements (any dollar value) for ADP software and hardware, telecommunications equipment and all other equipment should be classified under the general lease object classes under 23.0 (use object classes 2341, 2351, 2371, or 2372).

Summary of Lease Types and BOCs					
Terms of Lease	Less than \$50K	\$50K and greater	Meets 75% or 90% criteria from above	Type of Lease	BOCs
Lease-to-Purchase		X	N/A	Capitalized Lease-to-Purchase	<u>ADP &amp; Telecom Equip.</u> 3153, 3163, or 3173
					<u>All Other Equip.</u> 3123
Lease-to-Purchase	X		N/A	Capitalized Lease-to-Purchase	<u>ADP &amp; Telecom Equip.</u> 3154, 3164, or 3174
					<u>All Other Equip.</u> 3124
Lease Only		X	Yes	Capitalized Lease	2342, 2353, or 2373
Lease Only	X		Yes	Capitalized Lease	2341, 2351, 2371, or 2372
Lease Only		X	No	Operating Lease	
Lease Only	X		No	Operating Lease	

23.0 Rents, Communications And Utilities- Nothing should be coded to this category

23.1 Rental Payments to GSA

2319 GSA Space Rental

Payments to GSA for rent of GSA controlled space.

23.2 Rental Payments to Others

2321 Rental Payments to Others

Obligations for possession and use of space, land, and structures leased from a non-Federal source. (Includes space rental at convention centers and hotels for promotional activities.) **NOTE: Rental payments to Federal agencies other than GSA for space, land, and structures will be classified under object class 25.3.**

23.3 Utilities

2331 Utilities

Includes costs for electricity, gas, water and other utilities.



## 23.4 ADP Rental

### 2341 ADP Equipment and Software Rental

Includes the cost of rental of all mainframe auxiliary and accessorial computer equipment and peripherals such as OCR, key-to-key disk and key-to-tape machines, servers, storage systems, printers and software. Excludes payments under lease-purchase contracts of equipment, which are classified under object class 31.

### 2342 ADP Equipment and Software Rental-Capitalized

Same as 2341 except with a unit cost of more than \$50,000.

GENERAL LEDGER CODE: 1810

NOTE: Charges for maintenance of hardware and software and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 2500. Computer time-sharing is also classified under object class 2500.

## 23.5 Telecommunications

### 2351 Telecommunications Rentals

All costs associated with rental of telecommunications software, hardware and services, except those paid through the Working Capital Fund, to include:

FTS 2000/Voice

FTS 2000/Data

FTS 2000/Overhead

WITS - Washington Interagency Telecommunication Service

International Service

Voice - Parkersburg (Local and Long Distance Service, equipment rentals, maintenance, leases, pay phones, modems,

Voice - Washington (Local and Long Distance Service, equipment rentals, maintenance, leases, pay phones, modems,

Data Lines - Parkersburg

Data Lines - Washington

Excludes payments under lease-purchase contracts of telecommunications equipment, which are classified under object class 31.

### 2352 WCF Telecommunications

All costs associated with telecommunications and collected through the Working Capital Fund, to include:

Pro-rata Share - the Bureau's cost associated with maintaining the

Department of the Treasury's telecommunications system.

DTS - Digital Telephone Switch

LTSS - Local Telecommunications Support and Service

TCS - Treasury Communications System

2353 Telecommunications Rentals-Capitalized

Same as 2351 except with a unit cost of more than \$50,000.

GENERAL LEDGER CODE: 1810

2354 Wireless Communications

Includes rental and airtime for wireless communications including cellular phones, pagers, and Palm Pilots.

23.7 Other Rentals

2371 Non-ADP Rentals - Same as 2341 except for non-ADP equipment, such as copiers.

2372 Miscellaneous Rentals

Includes the cost of miscellaneous rentals that are not otherwise defined within this major object class, i.e. rental of water coolers and rental of booth space.

2373 Non-ADP Rentals-Capitalized

Same as 2371 except with a unit cost of more than \$50,000.

GENERAL LEDGER CODE: 1810

23.8 Postage

2382 Postage

Payments to the U.S. Postal Service **and commercial vendors** for the cost of all mailing (based on envelopes requisitioned from supply, packages shipped by certified mail, and reports of U.S. Savings Bond issuing agents, etc.) except registry fees which are captured in 2213, and parcel post and express mail for freight which are captured in 2212.

2383 Rental of Post Office Boxes

2384 Postage meter rental

2385 Messenger Service

## **2400 PRINTING AND REPRODUCTION**

Includes contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office (GPO), other agencies (i.e. Interagency Agreements), other units of Public Debt, and commercial printers. Also includes all common processes of duplicating obtained on a contractual or reimbursable basis, standard forms when specifically printed or assembled in order, and printed envelopes and letterheads, binding connected with printing, photography, blueprinting, and microfilming.

24.0 Printing And Reproduction- Nothing should be coded to this category

### 24.1 Government Printing

#### 2411 GPO Printing and Duplication

Includes any specially ordered forms and stationary and other forms of printed material, including circulars, as part of a supply inventory printed by GPO or other government agencies, except WCF. Also includes all common processes of duplicating obtained on a contractual or reimbursable basis as well as standard forms when specially printed or assembled to order and printed envelopes and letterheads.

#### 2412 Savings Bonds and Notes

Includes the cost of making plates for printing U.S. Savings Bonds and Notes, Retirement Plan Bonds, and Individual Retirement Bonds (purchase orders for these items will have the prefix "CPD").

#### 2413 Treasury Notes and Bonds

Includes costs for the engraving of plates and printing of securities by the Bureau of Engraving and Printing. Includes both P (print) orders, E (engraved stock) and CD's (completed and delivered securities).

#### 2414 Public Debt Forms Used by the Federal Reserve Banks

Includes the cost for forms (ordered exclusively through GPO) for use by the FRBs and issuing and paying agents. These forms are shipped directly to the banks. Costs are accrued when the banks receive the forms.

### 24.3 Commercial Printing and Duplication

#### 2431 Commercial Printing and Duplication

Same as 2411 except performed by a commercial entity.

#### 2432 Working Capital Fund Printing and Reproduction

## 24.5 Advertising/Radio/TV

### 2451 Advertising

Includes publication of notices, advertising, radio and television time, when done by contract. Includes recruitment advertising.

## 2500 OTHER SERVICES

Includes all contractual services not otherwise classified as well as consulting services. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the vouchers. Non-federal contractor travel costs would be included in either 25.1 or 25.2. Travel costs associated with performing contractual services should not be charged to BOC 2100. Charges for services in connection with initial installation of equipment, when performed by the vendor, are excluded.

### 25.1 Consulting Services

#### 2511 Management and Professional Support Services

Obligations for contractual services that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities, or systems. Includes efforts that support or contribute to improved organization of program management, logistics, collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs.

#### 2512 Studies, Analyses, and Evaluations

Obligations for contractual services that provide organized, analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes obligations for models, methodologies, and related software supporting studies, analyses, or evaluations.

#### 2513 Engineering and Technical Services

Obligations that support the program office during the acquisition cycle by providing such services as information technology architecture development. Includes information technology consulting services and software services, such as implementing a web-based, commercial off-the-shelf software product that is an integral part of the consulting services contract.

### 25.2 Other Services

#### 2521 Paying Agent Fees

Covers the fees paid to paying agents for the redemption of savings bonds and notes.

#### 2522 Issuing Agent Fees

Covers the cost of fees paid to issuing agents for the issuance of savings bonds and notes.

#### 2523 Representation Funds - Non-Government

Includes cost for official reception and representation provided by a private vendor for purposes required by Treasury officials for official entertainment functions.

2524 Miscellaneous Services

Includes the costs of all miscellaneous services provided by the private sector that are not otherwise defined in the other sub-object classes. Some things included are sign making, exhibit productions, interpreter services, refurbishing furniture and equipment, internet services, trademarks, federal contractor travel, warranties, memberships, "on-line" computer services, services associated with award ceremonies, money order fees, registration fees to fairs etc.

2525 Credit Card Disputes

2526 Court Reporting Services

2528 Commercial Training

Includes cost of training given to employees by any commercial vendor.

2529 Expenses Incident to Securing Evidence

Represents miscellaneous, non-confidential expenses incident to securing evidence. This includes copies of third party records, reimbursable "courtesy" expenses i.e., buying an informant a meal, a cup of coffee or drink limited to \$75.00 and up to \$125.00 with prior written approval from the Project Manager, motel/hotel room for briefing and debriefing a cooperating employee, rental of a safety deposit box, reimbursement to non-agency personnel for minor expenses incurred by them while conducting activities at the request of the agency, minor surveillance expenses, emergency supplies i.e., batteries, film, etc. These expenses may be claimed on a travel voucher as a non-travel expense. This BOC does not include confidential expenditures (see BOCs 9102, 9103).

25.3 Purchase of Goods and Services from Government Accounts

Includes obligations for purchases from other Federal agencies or accounts. Includes interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, not otherwise classified.

This category EXCLUDES:

- purchases from State and local governments (25.2)
- data communications (voice, data and wireless) (23.3)
- repairs and alterations to buildings (25.4 or 32.0 as appropriate)
- storage and maintenance of vehicles and household goods (25.7)
- subsistence and support of persons (25.8)
- development of software, or software or hardware maintenance (31.0 and 25.7, respectively)
- advisory and assistance services (25.1)
- payments for services of civilian or military personnel on reimbursable detail (11.8)
- contractual services classified under 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8 and 26.0
- services classified under 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8 and 26.0

2531 Services of Other Agencies

Services provided by other government agencies which are not separately classified under another object class. Includes payroll operations and health units (based on a pro-rata share per employee). Also includes painting, major repairs, etc. performed by the Bureau of Engraving and Printing.

2533 Rental Payments to Federal Agencies

Payments to agencies *other than* GSA for space, land, and structures that are subleased or occupied by permit. Refer to 23.1 for rental payments to GSA.

2534 Federal Reserve Bank Services

Includes the cost of reimbursement to the FRBs for expenses incurred in the issuance, servicing, and retirement of marketable, savings and other type securities performed by the Federal Reserve.

2535 IPAC disputes

2538 Government Sourced Training

Includes the cost of training given to employees by any government vendor.

25.4 Operation and Maintenance of Facilities

2541 Repairs and Maintenance

Includes obligations for the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated facilities (GOCOs). Includes service contracts and routine repair of facilities and upkeep of land. Excludes alterations, modification or improvements to facilities and land, which are classified in object class 32.0.

25.6 Medical Care

2561 Medical Care

Obligations for payments to contractors for medical care. Includes payments to Medicare contractors, payments to private hospitals, nursing homes, or group health organizations for medical care services provided to veterans, and payments to carriers by the Employees and retired employees health benefits fund and CHAMPUS.

25.7 Operations and Maintenance of Equipment

2571 Operations and Maintenance of Equipment - Non-ADP

Obligations for operation, maintenance, repair and storage of equipment and vehicles.

2572 Operations and Maintenance of Equipment - ADP

Includes obligations to maintain software or hardware, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.

2573 Maintenance Costs for Enforcement Vehicles

Represents the costs for preventative maintenance, repair parts and labor, repair of accident damage, as well as motor oil, lubricants, and fluids if written up on a work order. Excludes costs of such things as storage, parking, towing and washing.

2574 Maintenance Costs for Radios and Other Enforcement Equipment

Represents maintenance, installation, removal, modification, and repair of equipment used in discharging investigation responsibilities, including radios, electronic equipment, and other equipment.

25.8 Subsistence and Support of Persons

2581 Subsistence and Support of Persons

Obligations incurred for contractual services with the public or another Federal Government account for board, lodging and care of persons, including prisoners (except travel items, which are classified under object class 21.0, and hospital care, which is classified under object class 25.6).

25.9 Relocation/PCS

2591 Storage of Household Goods

Includes the cost for storage of household goods including automobiles associated with a permanent change of station move.



## **2600 SUPPLIES AND MATERIALS**

Includes the cost of all commodities, whether acquired by formal contract or other form of purchase, which are ordinarily consumed or expended within one year after they are put into use, or which are used to form a minor part of fixed property. Includes miscellaneous ADP items, such as memory/video boards, adapters, connectors, surge protectors, etc., which are purchased as a minor part of existing ADP equipment. Any other item of little monetary value (under \$25 unit cost) which does not meet the above stated criteria may also be classified as supplies and materials.

26.0 Supplies And Materials- Nothing should be coded to this category

### 26.1 Office Supplies and Publications

#### 2611 General Supplies

Includes the cost of various consumable items delivered directly that are not acquired from Public Debt's supply stock. This includes any items which are temporarily out of stock and must be purchased from a commercial supply source or GSA stores. Some items categorized as "general supplies" are: pencils, paper, calendar pads, unprinted envelopes, desk trays, pen sets, calendar stands, health, first aid and safety supplies, microfilm/microfiche related supplies, posters, carpet tiles, water used in water coolers, binders, F-Lenses, heavy duty staplers, rubber stamps, fax supplies, supplies for Awards Ceremonies (not food and beverages), toner for copiers, and video cassettes, "off-the shelf" books and publications not ordered as subscriptions and which are not to become part of a permanent collection. Also includes any other item contributing a small part of non-ADP equipment. Also includes cost of purchasing business cards.

#### 2612 Subscriptions and Training Materials

Includes the cost of all current periodicals and newspapers, including those available on CD Rom, purchased for an individual or office's exclusive use. Also covers the cost of materials such as textbooks, cassettes, slides, films, etc., required for or related to training, including those available on CD Rom.

#### 2613 Data Processing – Electronic Subscription

Includes the cost of computer time purchased from other government entities or private vendors in which the user is on line and can gain access to the system simultaneously with other users. Distinguished from other data processing contracts insofar as the vendor supplies the only access as a means to process data rather than conducting a specific project for the user.

### 26.3 ADP Supplies and Materials

#### 2631 ADP Supplies

Includes the cost of items such as floppy disks, print wheels, magnetic storage cards, tab cards and tab paper, computer tape, internal zip drives, cables, connectors, manuals, memory boards, RAM, toner for printers, printer ribbons, screen filters, duster valve assemblies, controllers, disc ports, bar code scanner guns, data cartridges, keyboards purchased separately, and any other supplies or any other item contributing a small part of fixed property, directly related to the use of ADP equipment.

#### 26.4 Fuel

##### 2641 Fuel

#### 26.5 Materials/Parts

##### 2651 Materials and Parts

Includes obligations for commodities (including building materials) used in construction, repair or production of supplies, equipment, machinery, buildings and other structures. Includes aircraft and marine maintenance.

#### 26.7 Other Supplies

##### 2671 Other Supplies

Includes obligation for provisions such as food and beverages; also includes cleaning and toilet supplies; chemicals, surgical, laboratory and medical supplies; clothing; official reception and representation expenses; stock supplies purchased from a commercial supply source or GSA stores.

##### 2672 Firearms Supplies

Represents ammunition, targets, range fees, and other direct firearms supplies.

##### 2673 Indirect Supply Costs for Enforcement Vehicles

Represents oil, lubricants, anti-freeze, towing, washing, polishing, tools, registration fees, and other supplies used in operating enforcement vehicles that are not purchased with a work order.

##### 2674 Inkjet Cartridges/Troy Printer

Purchase of ink jet cartridges for the Troy Printers to be used in bar coding Treasury checks.

##### 2675 Paper Check Envelopes

The cost of envelopes used in the mailing of paper checks.

##### 2676 Check Wrapping System

The cost of check wrapping system supplies relating to the issuance of checks, e.g.

glassine, paper, adhesive.

2677 ADP Ribbons Field

Purchase of ADP ribbons for the Regional Financial Centers (RFCs).

2678 Paper Check Stock

Includes the purchase cost of paper check stock.

2679 MICR Toner/IBM 4000

Ink/toner used in the IBM IP4000 MICR print systems.

267A Developer/IBM 4000

Developer solution used in the IBM IP4000 MICR print systems.

267B Paper White Check Stock

Includes the purchase cost of unprinted paper check stock for equipment testing.

267C **Investigative Supplies**

***Supplies purchased from either a Government or commercial vendor needed to assist in carrying out investigative responsibilities.***

## **3100 EQUIPMENT**

Includes the costs of all personal property of a more or less durable nature, which may be expected to have a period of service of one year or more after put into use without damage to its physical condition. Included are charges for services in connection with initial shipping and installation of equipment when performed by the vendor. Excluded are items which are considered a minor part of fixed property. This object class may consist of both equipment which is not capitalized (no value in the property accounts), and equipment which is capitalized.

31.0 Equipment- Nothing should be coded to this category

### 31.1 Transportation Equipment

#### 3111 Enforcement Vehicles – Capitalized

Represents the annual purchase of enforcement vehicles, as well as loan payments for the acquisition of seized vehicles brought into the fleet with a unit cost over \$50,000.

### 31.2 Office Furniture and Equipment

#### 3121 Other Equipment - Capitalized

Includes the cost of equipment not captured under 3161 with a unit cost over \$50,000. Examples of items charged to this sub-object class would be; vehicles, machinery, photographic equipment, projection equipment and accessories and mechanical drafting devices, etc. Also includes cost of all furniture and furnishings with a unit cost over \$50,000.

GENERAL LEDGER CODE: 1750

#### 3122 Other Equipment - Non Capitalized

Same as 3121 except covers items with a unit cost of \$50,000 or less. Examples of items charged to this sub-object class would be; typewriters, calculators, pagers, tools and implements, small appliances, electric date/time stamp, etc. Also includes cost of all furniture and furnishings with a unit cost under \$50,000.

#### 3123 Lease/Purchase Other Equipment – Capitalized

Includes lease/purchase agreements for Non-ADP Equipment that provides for a title transfer with a unit cost over \$50,000.

GENERAL LEDGER CODE: 1810

3124 Lease/Purchase Other Equipment – Non-Capitalized

Includes lease/purchase agreements for Non-ADP Equipment that provides for a title transfer with a unit cost less than \$50,000.

31.3 Manufacturing/Production Equipment (Reserved-not used by BPD at this time)

31.5 ADP Software

3151 Software - Capitalized

Includes the purchase of custom and off-the-shelf software and licenses with a unit cost over \$50,000.

GENERAL LEDGER CODE: 1832 (changed from 1830)

3152 Software - Non-Capitalized

Same as 3151 except with a unit cost of less than \$50,000.

3153 Lease/Purchase Software - Capitalized

Includes lease/purchase agreements for software that provide for a title transfer with a unit cost over \$50,000.

GENERAL LEDGER CODE: 1810

3154 Lease/Purchase Software - Non-Capitalized

Same as 3153 except with a unit cost of less than \$50,000.

31.6 ADP Equipment/Hardware

3161 ADP Equipment - Capitalized

Includes the cost of equipment with a unit cost over \$50,000 purchased for use in data systems. This would include; central processing units (CPUs), data entry machines, mainframe computers, etc.

GENERAL LEDGER CODE: 1750

3162 ADP Equipment - Non Capitalized

Same as 3161 except covers items with a unit cost of \$50,000 or less. Examples of items charged to this sub-object class would be; modems, laser printers, external zip drive, personal computers, palm pilots, scanners, etc.

3163 Lease/Purchase ADP Equipment - Capitalized

Includes lease/purchase agreements for ADP Equipment that provide for a title transfer with a unit cost over \$50,000.

GENERAL LEDGER CODE: 1810

3164 Lease/Purchase ADP Equipment - Non-Capitalized

Same as 3163 except with a unit cost of less than \$50,000.

31.7 Telecommunications Equipment

3171 Telecommunications Equipment - Capitalized

Equipment such as radio equipment, fax machines, telephone headsets, and telephone/telegraph equipment. Applies to unit cost over \$50,000.

GENERAL LEDGER CODE: 1750

3172 Telecommunications Equipment - Non-Capitalized

Same as 3171 except with a unit cost less than \$50,000.

3173 Lease/Purchase Telecommunications Equipment - Capitalized

Includes lease/purchase agreements for Telecommunications Equipment that provide for a title transfer with a unit cost over \$50,000.

GENERAL LEDGER CODE: 1810

3174 Lease/Purchase Telecommunications Equipment - Non-Capitalized

Same as 3173 except with a unit cost of less than \$50,000.

31.8 Enforcement Equipment

3181 Security Equipment – Capitalized

Obligations for GSA and other security equipment, weapons, firearms, body armor, and investigative equipment. Applies to unit cost over \$50,000.

GENERAL LEDGER CODE: 1750

3182 Security Equipment - Non-Capitalized

Same as 3181 except with a unit cost of less than \$50,000.

3183 Forensic Laboratory Equipment- Capitalized

Represents analytical equipment specifically purchased for use by the Forensic Laboratory in discharging their investigative responsibilities. Applies to unit cost over \$50,000.

3184 Forensic Laboratory Equipment- Non-Capitalized

Same as 3183 except with a unit cost of less than \$50,000.

3185 Radio Equipment for Law Enforcement- Capitalized

Represents portable radios, mobile radios, base stations, repeaters, and miscellaneous purchases such as antennas and antenna coupler systems, specifically purchased for use in discharging investigative responsibilities. Applies to unit cost over \$50,000.

3186 Radio Equipment for Law Enforcement- Non-Capitalized

Same as 3185 except with a unit cost of less than \$50,000.

31.9 Other Equipment and Property

3191 Law Books and Pocket Parts

Includes the cost of law books, pocket parts and any other publication purchased to become part of a permanent collection.

3192 Tools/Implements/Machinery/Other

Obligations for tools, implements, engines, generators, transformers, pumps, construction machinery, signaling equipment, electronic equipment, photographic equipment, picture projection equipment and accessories and other equipment not otherwise classified.

## 3200 LAND AND STRUCTURES

Comprises land and interest in land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment such as air conditioners, electrical and heating unit alterations, etc.

### 3211 Leasehold Improvements – Capitalized

Includes costs for permanent improvements to *occupied* space with a unit cost over \$50,000. Includes freight and installation when performed by the vendor. Examples of items to be classified in this object class are: elevators, plumbing, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems.

***GENERAL LEDGER CODE: 1720 for items with a unit cost over \$50,000.  
(changed from 1820)***

### 3212 Leasehold Improvements – Non-Capitalized

Same as 3211 except with a unit cost of less than \$50,000.

### 3213 Buildings and Other Structures – Capitalized

Obligations for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract with a unit cost over \$50,000.

***GENERAL LEDGER CODE: 1711 for land with a unit cost over \$50,000 and  
1730 for buildings with a unit cost over \$50,000.***

### 3214 Buildings and Other Structures – Non-Capitalized

Same as 3213 except with a unit cost of less than \$50,000.

### 3215 Nonstructural Improvements – Capitalized

Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract with a unit cost over \$50,000.

### 3216 Nonstructural Improvements – Non-Capitalized

Same as 3215 except with a unit cost of less than \$50,000.



## **3300 INVESTMENTS AND LOANS**

Obligations for the purchase of securities and expenditures in the nature of capital for other funds. In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets.

3301 Loans

3302 Equity Investments

3303 Deposits/Credit Union Shares

## **4100 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Grants, Subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals.

4101 Grants

4102 Subsidies

4103 Training and Technical Assistance

4104 Recoverable Grants

4105 Grant Audit Payments

## **4200 INSURANCE CLAIMS AND INDEMNITIES**

Includes payments for claims on life insurance policies, annuities paid from trust funds to former employees and others, indemnities paid for the destruction or injury of property or persons, and other losses.

### **4211 Tort Claims**

Includes any claims against the government for damages to individuals or property for which the government is held liable.

### **4212 Adjustments to Public Debt Accounts**

Includes payments made as administrative adjustments to Public Debt principal or interest accounts for which funds appropriated for the payment of interest on the Public Debt are not available.

### **4214 Limited Payability Claims**

Includes payments for all limited payability claims.

### **4215 Relief of Accountable Officers**

Payments for the settlement of irregularities in the accounts of accountable officers where relief is properly granted.

### **4216 Annuity Payments**

Annuity paid from trust funds to former employees and others.

## **4300 INTEREST AND DIVIDENDS**

Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available and the distribution of earnings to owners of trust or other funds.

4301 Interest

4315 Interest on Payroll Adjustments

Includes payments made for interest charges associated with payroll adjustments, to include Thrift Savings Plan interest payments.

## **9100 UNVOUCHERED**

### 9102 Confidential Expenditures for Undercover Operations

Represents all confidential expenditures incurred in connection with undercover operations. It does not include travel and per diem incurred by undercover investigative officers outside of their undercover assignments. In order to avoid jeopardizing an investigation or placing an investigator in danger, detailed information on these expenditures will be held in the files of Imprest Funds for Investigative Purposes, as appropriate. Detailed information will not be furnished to the finance office. Reimbursement of confidential expenditures may be claimed only through Imprest Funds for Investigative Purposes, not on travel vouchers.

### 9103 Other Confidential Expenditures

Represents all confidential expenditures not included in BOC 9102. It does not include reimbursable “courtesy” expenses that an investigator may incur while meeting with an informant (see BOC 2524). In order to avoid jeopardizing an investigation or placing an investigator in danger, detailed information on these expenditures will be held in the files of the Imprest Funds for Investigative Purposes, as appropriate. Detailed information will not be furnished to the finance office. Reimbursement for confidential expenditures may be claimed only through Imprest Funds for Investigative Purposes, not on travel vouchers.

***Items in bold represent changes from the FY 2004 BOC Listing***